Subject No. 192.
Exemption of farm yards from tax and reduction of tax on vacant building sites.

Summary of discussion.—In the Channagiri Taluk vacant building sites, farm yards, &c., have been taxed at garden rates. This is a great hardship to poor raiyats. It is requested that farm yards may be exempted from the tax and that the assessment on vacant building sites may be reduced to the highest dry rate prevalent in the villages concerned.

Reply of Government.—*Vide* remarks against General Subject No. 99 above.

Subject No. 193.
Protecting Shimoga Town from the encroachment of the river Tunga.

Summary of discussion.—As the Tunga River in the Town of Shimoga is slowly encroaching upon the row of houses on its bank, and as this, if allowed, would in course of time injure the foundations of these houses, a scheme may be devised for the protection of the basement of the houses, and a road may also be opened on the bund.

Reply of Government.—This cannot be done. Removal to higher ground is better in every way.

Subject No. 194.
Transfer of the Sub-Taluk office from Kumsi to Aynur.

Summary of discussion.—Kumsi, the kasba of the sub-taluk of the same name, is an unhealthy place, being situated in the interior of Malnad where provisions, &c., are not easily procurable, and convenient houses are not available for officials. The building in which the office is now held is an old one and its annual repairs cost a large sum. It would be very convenient if the Deputy Amildar's office could be transferred to Aynur, which is Maidan, situated in the centre of the sub-taluk on the roads leading from Shimoga to Nagar, Sagar, Honnali and Tirthahalli, and is important on account of the large fair held there every week.

Reply of Government.—The proposed transfer is in the opinion of Government not desirable.

Subject No. 195.
Formation of a Sub-Division at Honnali.

Summary of discussion.—It would be very convenient if Channagiri, Honnali and Shikarpur Taluks were formed into a Sub-Division with head-quarters at Honnali.

Reply of Government.—The selection of the most eligible place is engaging the attention of Government.

Subject No. 196.
Granting Bhimaneri Amrit Mahal Kaval for cultivation.

Summary of discussion.—The bechirakh village of Bhimaneri in the Channagiri Taluk, containing about 800 acres, has been reserved as Amrit Mahal kaval. The kaval has not been used by the Amrit Mahal Department for a long time. The small quantity of pasture available thereon is being utilised by the raiyats of the neighbouring villages. As the kaval is of little or no use to the Amrit Mahal Department, it is requested that the lands comprised therein may be granted to raiyats for cultivation. This may yield a revenue of Rs. 1,000 to Government annually.

Reply of Government.—This cannot be done without he interests of the Amrit Mahal Depart-